



Haryana Government Gazette

EXTRAORDINARY

Published by Authority

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No. 165-2023/Ext.]

CHANDIGARH, FRIDAY, SEPTEMBER 15, 2023

(BHADRA 24, 1945 SAKA)

LEGISLATIVE SUPPLEMENT

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PART—I
HARYANA GOVERNMENT
LAW AND LEGISLATIVE DEPARTMENT

Notification

The 15th September, 2023

No. Leg. 23/2023.— The following Act of the Legislative of the State of Haryana received the assent of the Governor of Haryana on the 13th September, 2023 and is hereby published for general information:—

HARYANA ACT NO. 21 OF 2023

THE HARYANA GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

AN
ACT

further to amend the Haryana Goods and Services Tax Act, 2017.

Be it enacted by the Legislature of the State of Haryana in the Seventy-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Haryana Goods and Services Tax (Amendment) Act, 2023.

Short title and commencement.

(2) The provisions of sections 2 to 27 shall come into force from such date, as the Government may, by notification in the Official Gazette, appoint:

Provided that the Government may, by notification in the Official Gazette, appoint different dates for commencement of different provisions of this Act.

2. In section 2 of the Haryana Goods and Services Tax Act, 2017 (hereinafter called the principal Act),—

Amendment of section 2 of Haryana Act 19 of 2017.

(a) after clause (80), the following clauses shall be inserted, namely:—

‘(80A) “online gaming” means offering of a game on the internet or an electronic network and includes online money gaming;

‘(80B) “online money gaming” means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;’;

(b) after clause (102), the following clause shall be inserted, namely:—

‘(102A) “specified actionable claim” means the actionable claim involved in or by way of—

- (i) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (v) lottery; or
- (vi) online money gaming;’;

(c) in clause (105),—

- (i) for the sign “;” existing at the end, the sign “:” shall be substituted; and
- (ii) the following proviso shall be added, namely:—

“Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;”; and

(d) after clause (117), the following clause shall be inserted, namely:—

‘(117A) “virtual digital asset” shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961 (Central Act 43 of 1961);’.

Amendment of
section 10 of
Haryana Act 19 of
2017.

3. In section 10 of the principal Act,—

- (a) in clause (d) of sub-section (2), the words “goods or” shall be omitted; and
- (b) in clause (c) of sub-section (2A), the words “goods or” shall be omitted.

Amendment of
section 16 of
Haryana Act 19 of
2017.

4. In sub-section (2) of section 16 of the principal Act,—

- (a) in the second proviso, for the words and sign “added to his output tax liability, along with interest thereon”, the words and figures “paid by him along with interest payable under section 50” shall be substituted; and
- (b) in the third proviso, after the words “made by him”, the words “to the supplier” shall be inserted.

Amendment of
section 17 of
Haryana Act 19 of
2017.

5. In section 17 of the principal Act,—

- (a) in sub-section (3), in the Explanation, for the words and figure “except those specified in paragraph 5 of the said Schedule”, the following shall be substituted, namely:—

“except,—

- (i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and
- (ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.”; and

(b) after clause (f) of sub-section (5), the following clause shall be inserted, namely:—

“(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013 (Central Act 18 of 2013);”.

Amendment of
section 23 of
Haryana Act 19 of
2017.

6. For sub-section (2) of section 23 of the principal Act, the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

“(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”.

7. In section 24 of the principal Act,—

(a) in clause (xi), the word “and” occurring at the end, shall be omitted; and

(b) after clause (xi), the following clause shall be inserted, namely:—

“(xii) every person supplying online money gaming from a place outside India to a person in India; and”.

Amendment of section 24 of Haryana Act 19 of 2017.

8. For sub-section (1) of section 30 of the principal Act, the following sub-section shall be substituted, namely:—

“(1) Subject to such conditions, as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in such manner, within such time and subject to such conditions and restrictions, as may be prescribed.”.

Amendment of section 30 of Haryana Act 19 of 2017.

9. After sub-section (4) of section 37 of the principal Act, the following sub-section shall be added, namely:—

“(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”.

Amendment of section 37 of Haryana Act 19 of 2017.

10. After sub-section (10) of section 39 of the principal Act, the following sub-section shall be added, namely:—

“(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”.

Amendment of section 39 of Haryana Act 19 of 2017.

11. Section 44 of the principal Act shall be re-numbered as sub-section (1) thereof and after sub-section (1) so re-numbered, the following sub-section shall be added, namely:—

“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.

Amendment of section 44 of Haryana Act 19 of 2017.

12. After sub-section (14) of section 52 of the principal Act, the following sub-section shall be added, namely:—

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.

Amendment of section 52 of Haryana Act 19 of 2017.

Amendment of section 54 of Haryana Act 19 of 2017.

Amendment of section 56 of Haryana Act 19 of 2017.

Amendment of section 62 of Haryana Act 19 of 2017.

Substitution of section 109 of Haryana Act 19 of 2017.

Omission of section 110 of Haryana Act 19 of 2017.

Omission of section 114 of Haryana Act 19 of 2017.

Amendment of section 117 of Haryana Act 19 of 2017.

Amendment of section 118 of Haryana Act 19 of 2017.

Amendment of section 119 of Haryana Act 19 of 2017.

13. In sub-section (6) of section 54 of the principal Act, the words and sign “excluding the amount of input tax credit provisionally accepted,” shall be omitted.

14. In section 56 of the principal Act, for the words “from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, the words and sign “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions, as may be prescribed” shall be substituted.

15. In sub-section (2) of section 62 of the principal Act,—

- (a) for the words “thirty days”, the words “sixty days” shall be substituted;
- (b) for the sign “.” existing at the end, the sign “:” shall be substituted; and
- (c) the following proviso shall be added, namely:—

“Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.”.

16. For section 109 of the principal Act, the following section shall be substituted, namely:—

“109. Constitution of Appellate Tribunal and Benches thereof.- Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.”.

17. Section 110 of the principal Act shall be omitted.

18. Section 114 of the principal Act shall be omitted.

19. In section 117 of the principal Act,—

- (a) in sub-section (1), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted; and
- (b) in sub-section (5), in clauses (a) and (b), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.

20. In clause (a) of sub-section (1) of section 118 of the principal Act, for the words “National Bench or Regional Benches”, the words “Principal Bench” shall be substituted.

21. In section 119 of the principal Act,—

- (a) for the words “National or Regional Benches”, the words “Principal Bench” shall be substituted; and
- (b) for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.

22. After sub-section (1A) of section 122 of the principal Act, the following sub-section shall be inserted, namely:—

Amendment of section 122 of Haryana Act 19 of 2017.

“(1B) Any electronic commerce operator who—

- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;
- (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
- (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”.

23. In sub-section (1) of section 132 of the principal Act,—

Amendment of section 132 of Haryana Act 19 of 2017.

- (a) clauses (g), (j) and (k) shall be omitted;
- (b) in clause (l), for the words, brackets and letters “clauses (a) to (k)”, the words, brackets and letters “clauses (a) to (f) and clauses (h) and (i)” shall be substituted;
- (c) in clause (iii), for the words “any other offence”, the words, brackets and letter “an offence specified in clause (b),” shall be substituted; and
- (d) in clause (iv), the words, brackets and letters “or clause (g) or clause (j)” shall be omitted.

24. In section 138 of the principal Act,—

Amendment of section 138 of Haryana Act 19 of 2017.

- (a) in sub-section (1), in the first proviso,—
 - (i) for clause (a), the following clause shall be substituted, namely:—
 - “(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;”;
 - (ii) clause (b) shall be omitted;
 - (iii) for clause (c), the following clause shall be substituted, namely:—
 - “(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;”;
 - (iv) clause (e) shall be omitted; and
- (b) in sub-section (2), for the words and signs “ten thousand rupees or fifty percent of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty percent of the tax, whichever is higher”, the words and sign “twenty-five percent of the tax involved and the maximum amount not being more than one hundred percent of the tax involved” shall be substituted.

25. After section 158 of the principal Act, the following section shall be inserted, namely:—

Insertion of section 158A of Haryana Act 19 of 2017.

“158A. Consent based sharing of information furnished by taxable person.— (1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems, as may be notified by the Government, in such manner and subject to such conditions, as may be prescribed, namely:—

- (a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

- (b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;
- (c) such other details, as may be prescribed.

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of –

- (a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and
- (b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,

in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.”.

Amendment of Schedule III to Haryana Act 19 of 2017 and retrospective exemption to certain activities and transactions.

26. In Schedule III to the principal Act,—

- (a) in paragraph 6, for the words and sign “lottery, betting and gambling”, the words “specified actionable claims” shall be substituted;
- (b) (i) paragraphs 7 and 8 and the Explanation 2 thereof (as inserted vide section 31 of the Haryana Act 25 of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017;
- (ii) no refund shall be made of all the tax which has been collected, but which would not have been so collected, had clause (i) been in force at all material times.

Transitory provision.

27. The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

NARENDER SURA,
Acting L.R./Additional Legal Remembrancer and
Special Secretary to Government, Haryana,
Law and Legislative Department.